

**REPORT OF THE AUDIT OF THE  
FORMER LEWIS COUNTY  
CLERK**

**For The Period  
January 1, 2009 Through May 30, 2009**



**CRIT LUALLEN  
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## **EXECUTIVE SUMMARY**

### **AUDIT EXAMINATION OF THE FORMER LEWIS COUNTY CLERK**

**For The Period  
January 1, 2009 Through May 30, 2009**

The Auditor of Public Accounts has completed the former Lewis County Clerk's audit for the period January 1, 2009 Through May 30, 2009. Based upon the audit work performed, the financial statement presents fairly in all material respects, the revenues, expenditures, and excess fees in conformity with the regulatory basis of accounting.

#### **Financial Condition:**

Excess fees increased by \$9,895 from the prior year, resulting in excess fees of \$69,238 for the period January 1, 2009 through May 30, 2009. Revenues decreased by \$1,146,422 from the prior year and expenditures decreased by \$1,156,317.

#### **Report Comments:**

- 2009-01 The Former Lewis County Clerk Had Undeposited Receipts Totaling \$970
- 2009-02 The Former Lewis County Clerk Should Eliminate The Remaining \$742 Deficit In The 2009 Fee Account
- 2009-03 The Former Clerk Should Have Invested Public Funds In Interest Bearing Bank Accounts
- 2009-04 The Former Lewis County Clerk Should Have Prepared An Accurate Financial Report
- 2009-05 The Former County Clerk Should Have Strengthened Internal Controls

#### **Deposits:**

The former County Clerk's deposits were insured and collateralized by bank securities.



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**CRIT LUALLEN**  
**AUDITOR OF PUBLIC ACCOUNTS**

The Honorable Steve Applegate, Lewis County Judge/Executive  
The Honorable Shirley Hinton, Former Lewis County Clerk  
The Honorable Glenda K. Himes, Lewis County Clerk  
Members of the Lewis County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of revenues, expenditures, and excess fees - regulatory basis of the former County Clerk of Lewis County, Kentucky, for the period January 1, 2009 through May 30, 2009. This financial statement is the responsibility of the former County Clerk. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for County Fee Officials issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the County Clerk's office prepares the financial statement on a regulatory basis of accounting that demonstrates compliance with the laws of Kentucky, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the revenues, expenditures, and excess fees of the former County Clerk for the period January 1, 2009 Through May 30, 2009, in conformity with the regulatory basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole. The schedule of excess of liabilities over assets is presented for purposes of additional analysis and is not a required part of the financial statement. Such information has been subjected to auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated in all material respects in relation to the financial statement taken as a whole.



The Honorable Steve Applegate, Lewis County Judge/Executive  
The Honorable Shirley Hinton, Former Lewis County Clerk  
The Honorable Glenda K. Himes, Lewis County Clerk  
Members of the Lewis County Fiscal Court

In accordance with Government Auditing Standards, we have also issued our report dated August 31, 2009 on our consideration of the former County Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Based on the results of our audit, we have presented the accompanying comments and recommendations, included herein, which discusses the following report comments:

- 2009-01 The Former Lewis County Clerk Had Undeposited Receipts Totaling \$970
- 2009-02 The Former Lewis County Clerk Should Eliminate The Remaining \$742 Deficit In The 2009 Fee Account
- 2009-03 The Former Clerk Should Have Invested Public Funds In Interest Bearing Bank Accounts
- 2009-04 The Former Lewis County Clerk Should Have Prepared An Accurate Financial Report
- 2009-05 The Former County Clerk Should Have Strengthened Internal Controls

This report is intended solely for the information and use of the County Clerk and Fiscal Court of Lewis County, Kentucky, and the Commonwealth of Kentucky and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Crit Luallen  
Auditor of Public Accounts

August 31, 2009



LEWIS COUNTY  
SHIRLEY HINTON, FORMER COUNTY CLERK  
STATEMENT OF REVENUES, EXPENDITURES, AND EXCESS FEES - REGULATORY BASIS

For The Period January 1, 2009 Through May 30, 2009

Revenues

State Fees For Services	\$	57,473
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Licenses and Taxes:

Motor Vehicle-

Licenses and Transfers	\$	209,665
Usage Tax		217,717
Tangible Personal Property Tax		341,714

Other-

Fish and Game Licenses		3,709
Marriage Licenses		1,385
Deed Transfer Tax		4,949
Delinquent Tax		46,191
		825,330

Fees Collected for Services:

Recordings-

Deeds, Easements, and Contracts		4,294
Real Estate Mortgages		7,394
Chattel Mortgages and Financing Statements		12,804
All Other Recordings		6,424

Charges for Other Services-

Late Filing Fees		112
Copywork		1,461
Notary Fees		361
		32,850

Other-

Miscellaneous		487
Housing Trust Fund		3,318
		3,805

Total Revenues		919,458
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Expenditures

Payments to State:

Motor Vehicle-

Licenses and Transfers	\$	153,154
Usage Tax		211,185
Tangible Personal Property Tax		123,759

The accompanying notes are an integral part of this financial statement.

LEWIS COUNTY  
 SHIRLY HINTON, FORMER COUNTY CLERK  
 STATEMENT OF REVENUES, EXPENDITURES, AND EXCESS FEES – REGULATORY BASIS  
 For The Period January 1, 2009 Through May 30, 2009  
 (Continued)

Expenditures (Continued)

Payments to State: (Continued)

Licenses, Taxes, and Fees-

Fish and Game Licenses	\$	3,610	
Delinquent Tax		25,591	
Legal Process Tax		<u>4,309</u>	\$ 521,608

Payments to Fiscal Court:

Tangible Personal Property Tax	36,557	
Delinquent Tax	2,072	
Deed Transfer Tax	<u>4,702</u>	43,331

Payments to Other Districts:

Tangible Personal Property Tax	167,729	
Delinquent Tax	<u>7,252</u>	174,981

Payments to Sheriff 260

Payments to County Attorney 6,313

Operating Expenditures and Capital Outlay:

Personnel Services-		
Deputies' Salaries	53,473	
Employee Benefits-		
Unemployment Insurance	105	
Contracted Services-		
Advertising	236	
Other Charges-		
Conventions and Travel	620	
Postage	1,535	
Refunds	1,101	
Housing Trust Fund	3,318	
Capital Outlay-		
Office Equipment	<u>10,980</u>	<u>71,368</u>

Total Expenditures \$ 817,861

## LEWIS COUNTY

SHIRLY HINTON, FORMER COUNTY CLERK

## STATEMENT OF REVENUES, EXPENDITURES, AND EXCESS FEES – REGULATORY BASIS

For The Period January 1, 2009 Through May 30, 2009

(Continued)

Net Revenues	\$ 101,597
Less: Statutory Maximum	<u>30,859</u>
Excess Fees	70,738
Less: Expense Allowance	<u>1,500</u>
Excess Fees Due County for 2009	69,238
Payment to Fiscal Court - May 30, 2009	<u>68,496</u>
Balance Due Fiscal Court	<u><u>\$ 742</u></u>

The accompanying notes are an integral part of this financial statement.

LEWIS COUNTY  
NOTES TO FINANCIAL STATEMENT

May 30, 2009

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of revenues over expenditures to facilitate management control, accountability, and compliance with laws.

B. Basis of Accounting

KRS 64.820 directs the fiscal court to collect any amount, including excess fees, due from the County Clerk as determined by the audit. KRS 64.152 requires the County Clerk to settle excess fees with the fiscal court by March 15 each year.

The financial statement has been prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this regulatory basis of accounting, revenues and expenditures are generally recognized when cash is received or disbursed with the exception of accrual of the following items (not all-inclusive), at May 30 that may be included in the excess fees calculation:

- Interest receivable
- Collection on accounts due from others for the period January 1, 2009 through May 30, 2009 services
- Reimbursements for the period January 1, 2009 through May 30, 2009 activities
- Payments due other governmental entities for December tax and fee collections and payroll
- Payments due vendors for goods or services provided in for the period January 1, 2009 through May 30, 2009

The measurement focus of a fee official is upon excess fees. Remittance of excess fees is due to the County Treasurer in the subsequent year.

C. Cash and Investments

At the direction of the fiscal court, KRS 66.480 authorizes the County Clerk's office to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

LEWIS COUNTY  
NOTES TO FINANCIAL STATEMENT  
May 30, 2009  
(Continued)

Note 2. Employee Retirement System

The county officials and employees have elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a cost-sharing, multiple-employer, defined benefit pension plan that covers all eligible full-time employees and provides for retirement, disability, and death benefits to plan members.

Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5.0 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 13.5 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65.

Historical trend information pertaining to CERS' progress in accumulating sufficient assets to pay benefits when due is presented in the Kentucky Retirement Systems' annual financial report which is a matter of public record. This report may be obtained by writing the Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, Kentucky 40601-6124, or by telephone at (502) 564-4646.

Note 3. Deposits

The former County Clerk maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC) as required by KRS 66.480(1)(d). According to KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the County Clerk and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the County Clerk's deposits may not be returned. The former County Clerk did not have a deposit policy for custodial credit risk but rather follows the requirements of KRS 41.240(4). As of May 30, 2009, all deposits were covered by FDIC insurance or a properly executed collateral security agreement.

LEWIS COUNTY  
SHIRLEY HINTON, FORMER COUNTY CLERK  
SCHEDULE OF EXCESS OF LIABILITIES OVER ASSETS - REGULATORY BASIS

May 30, 2009

Assets

Cash in Bank	\$ 136,040
Deposits in Transit	12,739
Receivables	<u>300</u>
Total Assets	<u>149,079</u>

Liabilities

Paid Obligations:	
Outstanding Checks and Liabilities	\$ (149,079)
Total Paid Obligations	<u>(149,079)</u>
Unpaid Obligations:	
Excess Fees Due	<u>(742)</u>
Total Unpaid Obligations	<u>(742)</u>
Total Liabilities	<u>(149,821)</u>
Total Fund Deficit as of May 30, 2009	<u><u>\$ (742)</u></u>

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS







CRIT LUALLEN  
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Steve Applegate, Lewis County Judge/Executive  
The Honorable Shirley Hinton, Former Lewis County Clerk  
The Honorable Glenda K. Himes, Lewis County Clerk  
Members of the Lewis County Fiscal Court

Report On Internal Control Over Financial Reporting And  
On Compliance And Other Matters Based On An Audit Of The Financial  
Statement Performed In Accordance With Government Auditing Standards

We have audited the statement of revenues, expenditures, and excess fees - regulatory basis of the former Lewis County Clerk for the period January 1, 2009 through May 30, 2009, and have issued our report thereon dated August 31, 2009. The former County Clerk's financial statement is prepared in accordance with a basis of accounting other than generally accepted accounting principles. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the former Lewis County Clerk's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the former Lewis County Clerk's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the former Lewis County Clerk's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However as discussed below, we identified certain a deficiency in internal control over financial reporting that we consider to be significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with the regulatory basis of accounting such that there is more than a remote likelihood that a misstatement of the entity's financial statement that is more than inconsequential will not be prevented or detected by the entity's internal control over financial reporting. We consider the deficiency described in the accompanying comments and recommendations as item 2009-05 to be a significant deficiency in internal control over financial reporting.



Report On Internal Control Over Financial Reporting And  
On Compliance And Other Matters Based On An Audit Of The Financial  
Statement Performed In Accordance With Government Auditing Standards  
(Continued)

Internal Control Over Financial Reporting (Continued)

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statement will not be prevented or detected by the entity's internal control. Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we consider the significant deficiency described above to be a material weakness.

Compliance And Other Matters

As part of obtaining reasonable assurance about whether the former Lewis County Clerk's financial statement for the period January 1, 2009 Through May 30, 2009 , is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying comments and recommendations as items 2009-01, 2009-02, 2009-03, and 2009-04.

The former Lewis County Clerk's responses to the findings identified in our audit are included in the accompanying comments and recommendations. We did not audit the former County Clerk's responses and, accordingly, we express no opinion them.

This report is intended solely for the information and use of management, the Lewis Fiscal Court and the Department for Local Government and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Crit Luallen  
Auditor of Public Accounts

August 31, 2009

## COMMENTS AND RECOMMENDATIONS



LEWIS COUNTY  
SHIRLEY HINTON, FORMER COUNTY CLERK  
COMMENTS AND RECOMMENDATIONS

For The Period January 1, 2009 Through May 30, 2009

STATE LAWS AND REGULATIONS:

2009-01 The Former Lewis County Clerk Had Undeposited Receipts Totaling \$970

Auditors identified undeposited cash receipts in the former Lewis County Clerk's office totaling \$970 for the period January 1, 2009 through May 30, 2009.

County Clerks are required to deposit all funds received into the fee account on a daily basis in accordance with KRS 43.075. The former Lewis County Clerk would make one to three deposits for each business day. However, these deposits did not agree nor reconcile to the amount reflected on the daily checkout sheets, and the amounts on the daily checkout sheets were posted to the receipts ledger. Auditors also noted that the deposit tickets reflected the cash deposits were always made in even amounts. During an interview with the former County Clerk, she stated that she did not deposit coins and used them for change in her office.

The County Clerk should start each business day with a set amount of startup cash. This startup cash should remain in the cash drawer at the end of each business day. The total amount collected on any business day, less the startup funds, should agree to the daily activity reflected on the daily checkout sheet. This amount should then agree to the amount deposited in the bank for the day. Any variances between the amount deposited and the amount reflected on the daily checkout sheet should be investigated by the official and a reconciliation of the difference should be shown on the daily checkout sheet.

We recommend all collections for each business day be deposited intact daily including any coins and then reconciled to the daily checkout sheet and the receipts ledger. The receipts ledger should have a column for each category of receipt and a grand total for each business day. Any discrepancies between the daily checkout sheets and receipts ledger to the bank deposits should be investigated and explained.

*Former County Clerk's Response: I'm so sorry for mistakes and management.*

LEWIS COUNTY  
SHIRLEY HINTON, FORMER COUNTY CLERK  
COMMENTS AND RECOMMENDATIONS  
For The Period January 1, 2009 Through May 30, 2009  
(Continued)

STATE LAWS AND REGULATIONS: (Continued)

2009-02 The Former Lewis County Clerk Should Eliminate The Remaining \$742 Deficit In The 2009 Fee Account

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The former Lewis County Clerk has a \$742 deficit remaining in the 2009 fee account for the period January 1, 2009 through May 30, 2009. During this period, the former Lewis County Clerk had \$970 in undeposited receipts. On February 20, 2009, April 3, 2009, and May 30, 2009, the former County Clerk deposited personal funds totaling \$228 to the 2009 fee account. The deficit of \$742 is due to undeposited receipts that have not been offset by personal deposits from the former Lewis County Clerk for the period stated above.

We recommend the former County Clerk eliminate the remaining deficit in the 2009 fee account by depositing personal funds in the amount of \$742.

*Former County Clerk's Response: The deficit of \$742 has been paid.*

2009-03 The Former Clerk Should Have Invested Public Funds In Interest Bearing Bank Accounts

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The former Clerk's 2009 fee account was non-interest bearing. KRS 66.480 recommends that county officials deposit public funds in interest bearing accounts. The former Clerk should have invested the funds deposited in her official account so that the county could receive the full benefit of taxpayer dollars. We recommend county officials deposit public funds in an interest bearing account.

*Former County Clerk's Response: Once upon a time it was invested in CD's but interest was very low, talked to bank officials with no proper response, current Clerk is investing funds*

2009-04 The Former Lewis County Clerk Should Have Prepared An Accurate Financial Report

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During our audit we noted the former County Clerk did not prepare part one of the financial report, for the period January 1, 2009 through May 30, 2009, accurately. Part one of the financial report is a summary and reconciliation of all accounts. The beginning cash balance, deposits in transit, and outstanding checks listed on the reconciliation of the Clerk's official account for the period January 1, 2009 through May 30, 2009 was not correctly stated. We recommend the County Clerk prepare an accurate financial report.

*Former County Clerk's Response: We thought sure the last report prepared was accurate 1-01-09 thru 5-31-09.*

LEWIS COUNTY  
SHIRLEY HINTON, FORMER COUNTY CLERK  
COMMENTS AND RECOMMENDATIONS  
For The Period January 1, 2009 Through May 30, 2009  
(Continued)

INTERNAL CONTROL – MATERIAL WEAKNESS:

2009-05 The Former County Clerk Should Have Strengthened Internal Controls

The former County Clerk collected cash, prepared daily checkout sheets and deposit tickets, posted all transactions to both the receipts and disbursements ledgers, and prepared and issued all checks only with her signature. Had properly designed internal control procedures been implemented, undeposited receipts of \$970 would have been detected. The former Clerk should have implemented the following control procedures:

- The former Clerk should have separated cash registers for each deputy clerk that collects receipts. The registers should have a certain amount of startup cash and this amount should not change. At the end of the business day each deputy clerk should prepare a daily checkout sheet and reconcile the receipts collected to the daily checkout sheet noting any differences on the checkout sheet. Someone independent of posting to the ledgers and collecting receipts should prepare a consolidated checkout sheet. The receipts collected should be recounted for each register and any differences noted on the checkout sheet investigated by that person. This person should also prepare the deposit ticket. Someone independent of collecting receipts and preparing the deposit ticket should post the separate category of receipts noted on the consolidated checkout sheet to the receipts ledger. The daily checkout, deposit ticket, and the total amount posted to the receipts ledger should agree for each business day.
- The former Clerk should have had dual signatures on the checks written. The second person signing should be independent of posting to the ledgers and should compare the source document to the check and then trace the amount of the check to the disbursements ledger before signing. Payroll checks should be traced to the individual earnings record to make sure the check is written for the correct net amount.
- An independent person of all accounting functions should have reviewed the former Clerk's bank reconciliation for accuracy. The Clerk's reconciliation should prove the cash in the fee account, meaning, after the cash balance in the bank is adjusted for reconciling items the ending cash balance should agree to the cash balance per the books for the month being reconciled. The person performing the review should trace deposits in transit and outstanding checks to the next monthly bank statement to insure the reconciling items are correct. The person performing this review should initial the reconciliation to document that these procedures have been performed.

*Former County Clerk's Response: All of the above has been implemented by current Clerk.*

